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**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

The S&D Family Trust, u/a/d January 30,
2008; and Denise Wilson, a trustee and
individual,

Plaintiffs,

v.

James (Scott) Spracklin, a trustee and
individual; Internal Revenue Service, a federal
agency; Mr. Cooper, a domestic corporation;
Real Time Resolutions, Inc., a domestic
corporation; City of Sparks, a municipality;
Roger Kahn, an individual; Vicki Kahn, an
individual; All Persons and Entities Known and
Unknown, and Does 1 through 25, inclusive,

Defendants.

Case No.

NOTICE OF REMOVAL

The United States of America hereby removes the above-captioned case to the United States District Court for the District of Nevada. The grounds for removal are as follows:

1. This Notice of Removal is filed pursuant to 28 U.S.C. §§ 1441(a), 1442(a)(1), 1444 and 1446 for the removal of the case entitled The S&D Family Trust, u/a/d January 30, 2008; and Denise Wilson, a trustee and individual v James (Scott) Spracklin, a trustee and individual; Internal Revenue Service, a federal agency, Mr. Cooper, a domestic corporation; Real Time Resolutions, Inc., a domestic corporation; City of Sparks, a municipality; Roger Kahn, an individual; Vicki Khan, an individual; All Persons and Entities Known and Unknown, and Does 1

1 through 25, inclusive, Case No. CV23-00602, now pending in Second Judicial District Court,
2 Washoe County, Nevada.

3 2. A copy of the Summons and Complaint are attached hereto as an Exhibit.

4 3. "A civil action ... that is commenced in a State court and that is against or directed
5 to any of the following may be removed by them to the district court of the United States for the
6 district and division embracing the place wherein it is pending: (1) The United States or any agency
7 thereof or any officer (or any person acting under that officer) of the United States or of any agency
8 thereof, in an official or individual capacity, for or relating to any act under color of such office . .
9 . ." 28 U.S.C. § 1442(a)(1).

10 4. The United States Attorney's Office for the District of Nevada was served with the
11 Summons and Complaint on July 19, 2023.

12 5. This notice is timely filed in accordance with the provisions of 28 U.S.C. § 1446(b).
13 The United States does not, by filing this notice, waive service of process or any other defenses
14 available under Fed. R. Civ. P. 12(b) or other applicable law.

15 6. A copy of this notice will be served promptly on Plaintiff and filed with the Clerk of
16 the District Court, Clark County, Nevada.

17 WHEREFORE, the United States gives notice that the within action is removed to the
18 United States District Court for the District of Nevada.

19 Respectfully submitted this 10th day of August 2023.

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21 JASON M. FRIERSON
United States Attorney

22 /s/ Stephen R. Hanson II
23 STEPHEN R. HANSON II
24 Assistant United States Attorney
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Certificate of Service

I hereby certify that on August 10, 2023, I electronically filed and served the foregoing Notice of Removal with the Clerk of the Court for the United States District Court for the District of Nevada using the CM/ECF system and via US Mail to the address below.

U.S. Mail:

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Tahoe City, CA 96145
Defendant

Roger Kahn
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Tahoe City, CA 96145
Defendant

City of Sparks
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7 /s/ Stephen R. Hanson II
8 STEPHEN R. HANSON II
9 Assistant United States Attorney
10 United States Attorney's Office
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